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CONTENTS

PART I.	PAGES
IMPORTANT GOVERNMENT ORDERS.—	
Directs the constitution of a new Revenue Hobli with Attibele as Headquarters in Anekal Taluk	59
Directs among others that the Districts of Kolar, Tumkur and Chitaldrug should go dry from 1st July 1948 as a measure of the further implementation of the Prohibition Programme ...	59--60
Confers on the Seringapatam Town Municipal Council, the privilege of electing a Non-Official President from among its members	60
Records the Report on the working of the Department of Income-Tax for the year 1946-47	60
PART II.	
APPOINTMENTS, POSTINGS, TRANSFERS, POWERS, LEAVE, ETC. ...	35—36

	PAGE
PART III—SECTION 1.	
NOTIFICATIONS BY GOVERNMENT	253—2
PART III—SECTION 2.	
NOTIFICATIONS BY HEADS OF DEPARTMENTS	335—3
PART III—SECTION 3.	
NOTIFICATIONS RELATING TO LOCAL SELF-GOVERNMENT ...	
PART IV.	
PART V	
SEASON REPORT, STATEMENT OF PRICES CURRENT, ETC. ...	91—
PART VI.	
PUBLIC AND PRIVATE ADVERTISEMENTS	335—

PART I

IMPORTANT GOVERNMENT ORDERS

REVENUE SECRETARIAT

Directs the constitution of a new Revenue Hobli with Attibele as Headquarters in Anekal Taluk.

READ—

Correspondence ending with letter No. C. 10-785—45-46, dated 23rd nuary 1948, from the Revenue Commissioner in Mysore, forwarding posals for constituting an additional Hobli with Attibele as Headquarters Anekal Taluk, Bangalore District.

ORDER NO. R. 9326-29—L.R. 407-46-6, DATED BANGALORE, THE 8TH APRIL 1948.

Representations having been made at the Dasara Session the Representative Assembly in 1944 for the creation of an additional Hobli in Anekal Taluk, Bangalore District, the Revenue Commissioner was requested to examine the matter and to submit his proposals for orders of Government. After consulting the Deputy Commissioner, Bangalore District, and the Superintendent, Settlement and Land Records, the Revenue Commissioner has now reported that Anekal Taluk consisting of 208 villages with a total annual demand of Rs. 1,82,441 has at present only three hoblies and that it is very necessary to bring the charge of the hoblies within manageable limits, for administrative reasons. He has therefore suggested the creation of an additional Revenue Hobli with Headquarters at Attibele and a re-distribution of the villages among the four hoblies, as under :—

	Hobli.	*No. of Villages.*	*Jamabandi.* Rs.
1.	Kasaba ...	56	50,173
2.	Sarjapur ...	57	55,299
3.	Jigani ...	54	35,094
4.	Attibele ...	41	41,875

The proposal involves the appointment of an additional Revenue Inspector with two peons for the new hobli, and does not result in the bifurcation of any of the existing Shanbhogi circles. The proposal was published in the Gazette and no objections have been preferred. The Superintendent of Settlement and Land Records is also agreeable to the creation of the new hobli on administrative grounds.

In the circumstances, Government are pleased to sanct the creation of an additional hobli with headquarters Attibele with effect from 1st July 1948.

The appointment of a second grade Revenue Inspector Grade Rs. 40—2—50—3—80 with two peons on Rs. 14—½ for the new hobli is also sanctioned.

A separate notification will issue regarding the villa constituting the new hobli.

SYED ABDUL ALEEM, *Rev. Secy*

Directs among others that the districts of Kolar, Tumkur Chitaldrug should go dry from 1st July 1948 a measure of the further implementation of the Prohibit Programme.

READ—

Government Order No. S. R. 4638-67—Ex. 37-46-27, dated the 17th 1947, approving on the recommendation of the Prohibition Committee policy of achieving total Prohibition in the State in a period of five year affecting a reduction in the number of shops and in the supply of in cants all over the State at a progressive rate of 20 per cent every year.

Government Order No. S. R. 3071-82—Ex. 22-47-9, dated the March 1948, directing that all excise shops in a five-mile belt adjacent t dry districts of the Madras Presidency and all the remaining shop Bowringpet Taluk be closed by the 31st March 1948.

ORDER NO. S. R. 3814-24—EX. 89-47-1, DATED BANGALORE, THE 12TH APRIL 1948.

In pursuance of the policy of Prohibition approved Government on the recommendation of the Prohibit Committee, 611 excise shops were closed with effect from July 1947. The remaining shops were leased out for current year to the licensees of the previous year alone sub to a reduction of 20 per cent in the rentals and also in supply of intoxicants, with a view to prevent unheal competition among excise contractors and to enlist their operation towards the scheme of Prohibition. At the req of the Madras Government and with a view to extend pr bition in the Mining area in which a large labour forc employed, shops within a five-mile belt of the border of

rohibition districts of Madras Presidency and all the remaining shops in Bowringpet Taluk numbering in all about 295 ave been closed down with effect from 1st April 1948.

2. In connection with the implementation of the rohibition Programme for the year 1948-49 it has been rought to the notice of Government that there has been a rong divergence of opinion as to the mode of disposal of the emaining shops during the year 1948-49. Government have ecided after a careful examination of all the aspects of the ase that the districts of Kolar, Tumkur and Chitaldrug should o completely dry from 1st July 1948 and that the shops emaining over in the other districts might be disposed of by ublic auction for 1948-49.

3. They are accordingly pleased to direct that all the rcise shops be closed in the districts of Chitaldrug, Tumkur nd Kolar with effect from 1st July 1948 and all necessary eps taken to implement the decision to bring about total rohibition in the three districts from the beginning of the ext year.

4. Licenses may however be granted to such of the on-Indians residing in the areas in which total prohibition introduced as apply for permits for limited quantity of coholic drinks and to such of those who apply on the basis medical certificates on the merits of each case. A notification on this behalf will be issued separately.

5. In view of the closure of the border shops from 1st pril 1948 and of all the shops in the districts of Tumkur, olar and Chitaldrug from 1st July 1948 ordered above, overnment consider that it is not necessary to effect a rther cut of 20 per cent in the number of shops in the maining districts during 1948-49. The Excise Commissioner is requested to take immediate necessary action to sell e existing shops in the remaining six districts by public ction for the year 1948-49.

The Excise Commissioner is requested to furnish a report action taken in the matter for the information of Government at an early date.

SYED ABDUL ALEEM, *Rev. Secy.*

nfers on the Seringapatam Town Municipal Council the privilege of electing a Non-Official President from among its members.

D—

Letter No. A. 5—626—44-45, dated 27th February 1948, from the Deputy missioner, Mandya District, forwarding the resolution dated 4th ember 1947 of the Seringapatam Town Municipal Council, requesting in circumstances stated that the Seringapatam Town Municipal Council be given the privilege of electing its own President.

ORDER NO. L. 16011-4—ML. 117-47-2, DATED BANGALORE, THE 20TH APRIL 1948.

Under Section 23 (2) (c) of the Mysore Town Municities Act, 1933, Government are pleased to confer on the ingapatam Town Municipal Council the privilege of ting its own President.

The Deputy Commissioner, Mandya District, is requested ake immediate further action in accordance with the rules scribed in this behalf and to submit a report to Governt very early.

SYED ABDUL ALEEM, *Rev. Secy.*

LAW SECRETARIAT

Records the Report on the Working of the Departm Income-Tax for the year 1946-47.

READ.—

Report on the working of the Department of Income-tax for 1946-47 received with letter No. C. 24—47-48, dated 8th December 19 the Commissioner of Income-tax in Mysore, Bangalore.

ORDER NO. FL. 7148-59—I. T. 3-47-2, DATED BANGALOR THE 24TH APRIL 1948.

Recorded.

2. The scheme of organising the Income-tax Departmen as a separate department under a full-time Commissioner o Income-tax was given effect to during the year under report.

The Department now consists of three Deputy Commissioners of Income-tax, 8 Income-tax Officers and 10 Inspectors Four Gazetted Probationers were also recruited to the Depart ment for appointment as Income-Tax Officers on completion o their training.

3. *Working of the Act.*—During the year under report, the Mysore Income-tax (Amendment) Act, No. XXV of 1946 introducing flat rates of Income-tax and Super-tax fo companies and reducing the rate of Super-tax from 42 pies t 30 pies came into force with effect from 1st July 1946.

Certain amendments to the Mysore Income-Tax Act were introduced by the Mysore Income-Tax (Amendment) Act XXVII of 1946. The principal changes effected by these amendments are :—

(*i*) grant of depreciation allowance on the "Written down" value instead of on the original cost o plant and machinery, etc.,

(*ii*) substitution of 4 years in place of one year f the levy of tax on incomes escaping assessme and

(*iii*) addition of new schedule to the Act for the com putation of profits and gains for Insuran Business.

4. The Mysore Excess Profits Act, 1946, was repe with effect from 1st July 1946.

5. *Demand, Collection and Balance.*—The net dem under Income-tax was Rs. 97,51,608 (72,64,024), of whi sum of Rs. 79,52,590 (47,33,619) was collected. The incr is mainly due to the disposal of arrear cases and the enhan revenue from the Gold Mining Companies. The net dem under Super-tax was Rs. 64,75,822 (57,92,826), of which a of Rs. 54,74,147 exclusive of excess collection (40,20,946 collected. As the rate of super-tax in respect of comp was reduced from 42 pies to 30 pies, there was no corresp ing increase under revenue from super-tax as in the cas income-tax.

The demand under Excess Profits Tax Act wa Rs. 96,95,958 (25,56,705), of which a sum of Rs. 87,55,38 (7,24,224) was collected.

6. *Incidence of Taxation.*—The incidence of taxatio per head of pupulation under income-tax calculated on th resultant demand was Rs. 1-2-5 as against Rs. 1-0-4 in th preceding year. Under super-tax it was Re. 0-14-5 as agains Re. 0-11-6 in the previous year.

7. *Appeals.*—There were 725 (663) appeals, of which 29 (329) were successful. Out of 52 (58) cases which came u for review 44 (42) were disposed of.

8. The working of the Department continued to b satisfactory during the year.

S. KANAKARATNARAJ, *Secy., Law Dept*

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